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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	1,262	602	1,864	844	2,708
10	ATTENDING PUPILS (OCTOBER 2010)	1,277	589	1,866	843	2,709
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,269.5	595.5	1,865.0 (69%)	843.5 (31%)	2,708.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	74.7 (17:1)	37.2 (16:1)	56.2 (15:1)	=	168.1	/	185.5	=	.91 X	9240,448	=	5802,078	2606,730
B.	GUIDANCE	3.6 (350:1)	1.7 (350:1)	3.4 (250:1)	=	8.7	/	11.3	=	.77 X	623,478	=	331,254	148,824
C.	LIBRARIANS	1.6 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.4	/	1.0	=	3.40 X	60,631	=	142,240	63,905
D.	HEALTH	1.6 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.4	/	3.4	=	1.00 X	159,288	=	109,909	49,379
E.	EDUCATION TECHS	12.7 (100:1)	6.0 (100:1)	3.4 (250:1)	=	22.1	/	18.4	=	1.20 X	336,126	=	278,312	125,039
F.	LIBRARY TECHS	2.5 (500:1)	1.2 (500:1)	1.7 (500:1)	=	5.4	/	6.9	=	.78 X	138,983	=	74,801	33,606
G.	CLERICAL	6.3 (200:1)	3.0 (200:1)	4.2 (200:1)	=	13.5	/	12.9	=	1.05 X	400,131	=	289,895	130,243
H.	SCHOOL ADMIN.	4.2 (305:1)	2.0 (305:1)	2.7 (315:1)	=	8.9	/	9.9	=	.90 X	780,175	=	484,489	217,669

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		69,005	31,210
B.	Supplies and Equipment	342	473		637,830	398,976
C.	Professional Development	58	58		108,170	48,923
D.	Instructional Leadership Support	24	24		44,760	20,244
E.	Co- and Extra-Curricular Student	34	113		63,410	95,316
F.	System Administration/Support	218	218		406,570	183,883
G.	Operations & Maintenance	1,002	1,191		1868,730	1004,609

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1213,241	545,079
B.	Education & Library Technicians	36.00%	127,121	57,112
C.	Clerical	29.00%	84,070	37,770
D.	School Administrators	14.00%	67,828	30,474

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	272,227	122,311
16	Adjustment for Title I Revenues	-661,937	-297,392

17	TOTALS	11814,002	5653,909
18	E.P.S. RATES	6,335	6,703

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          1,904.0          912.0          2,816.0
      OCTOBER 2008         1,841.0          920.0          2,761.0
      APRIL 2009           1,836.0          868.0          2,704.0
      OCTOBER 2009         1,891.0          885.0          2,776.0
      APRIL 2010           1,859.0          842.0          2,701.0
      OCTOBER 2010         1,861.0          841.0          2,702.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
      YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS          1,860.0 +      5.33    X          6,335.00    =    11,816,865.55
      9-12 PUPILS          841.5 +      36.50    X          6,703.00    =    5,885,234.00
      ADULT EDUC. COURSES AT .1          14.8          X          6,703.00    =    99,204.40
      K-8 EQUIV. INSTR. PUPILS          1.625          X          6,335.00    =    10,294.38
      9-12 EQUIV. INSTR. PUPILS          0.875          X          6,703.00    =    5,865.13

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .6196    1,152.5    X .15    X          6,335.00    =    1,095,163.13
      9-12 DISADVANTAGED @ .6196    521.4    X .15    X          6,703.00    =    524,241.63
      K-8 LIMITED ENGLISH PROF.          9.0    X .700    X          6,335.00    =    39,910.50
      9-12 LIMITED ENGLISH PROF.          1.0    X .700    X          6,703.00    =    4,692.10

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT          1,860.0          X          43.00    =    79,980.00
      9-12 STUDENT ASSESSMENT          841.5          X          43.00    =    36,184.50
      K-8 TECHNOLOGY RESOURCES          1,860.0          X          97.00    =    180,420.00
      9-12 TECHNOLOGY RESOURCES          841.5          X          293.00    =    246,559.50
      K-2 PUPILS          652.5    X .10    X          6,335.00    =    413,358.75

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =    0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =    0.00

OPERATING ALLOCATION          20,437,973.57
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    19,824,834.36

30  ADJUSTED TOTAL OPERATING ALLOCATION          19,824,834.36

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	230,975.00	X	101.60%	=	234,670.60
32	SPECIAL EDUCATION - EPS ALLOCATION					4,164,289.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,080,701.88	X	101.60%	=	1,097,993.11
35	TRANSPORTATION - EPS ALLOCATION					1,475,845.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					13,624.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,986,423.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,811,257.75

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #54				
	11/01/11	MILL STREAM ELEM. SCH.	676,021.90	0.00	676,021.90
	05/01/12	MILL STREAM ELEM. SCH.	0.00	261,810.29	261,810.29
	SAD 54				
	11/01/11	NEW SKOWHEGAN MIDDLE SCH	455,104.00	114,553.98	569,657.98
	05/01/12	NEW SKOWHEGAN MIDDLE SCH	0.00	113,321.18	113,321.18
42	TOTAL PRINCIPAL & INTEREST		1,131,125.90	489,685.45	1,620,811.35
43	APPROVED LEASES FOR 2010-11 - RSU 54 / MSAD 54				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 54 / MSAD 54				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 54 / MSAD 54				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,620,811.35
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				28,432,069.10

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
CANAAN	394.0	14.67%	4,170,984.54		0.00		4,170,984.54
CORNVILLE	177.5	6.61%	1,879,359.77		0.00		1,879,359.77
MERCER	81.5	3.03%	861,491.69		0.00		861,491.69
NORRIDGEWOCK	532.5	19.83%	5,638,079.30		0.00		5,638,079.30
SKOWHEGAN	1,386.5	51.63%	14,679,477.28		0.00		14,679,477.28
SMITHFIELD	113.5	4.23%	1,202,676.52		0.00		1,202,676.52
TOTAL	2,685.5						28,432,069.10

	2010 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CANAAN	109,550,000		7.470		818,338.50		4,170,984.54	818,338.50	6.68%	7.47M
CORNVILLE	79,800,000		7.470		596,106.00		1,879,359.77	596,106.00	4.87%	7.47M
MERCER	56,650,000		7.470		423,175.50		861,491.69	423,175.50	3.46%	7.47M
NORRIDGEWOCK	166,600,000		7.470		1,244,502.00		5,638,079.30	1,244,502.00	10.17%	7.47M
SKOWHEGAN	1,115,750,000		7.470		8,334,652.50		14,679,477.28	8,334,652.50	68.08%	7.47M
SMITHFIELD	110,450,000		7.470		825,061.50		1,202,676.52	825,061.50	6.74%	7.47M
TOTAL	1,638,800,000				12,241,836.00		28,432,069.10	12,241,836.00	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,432,069.10	12,241,836.00	16,190,233.10
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,432,069.10	12,241,836.00	16,190,233.10
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			16,190,233.10
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 43.06%	STATE SHARE % = 56.94%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 43.06%	STATE SHARE % = 56.94%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	29,045,208.31		

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